

Finance (195 47) Department

(Ms) SERIES.

G.O. No.	642
	642
Dated	25-8-47

[Despatch Abstract.]

Accounts - Recoveries taken as reduction of expenditure under various minor and subheads of account - Exhibition under a separate subhead of appropriation Commencing from the Budget for 1948-49 - Orders issued.

GOVERNMENT OF MADRAS
Abstract.

Accounts - Recoveries taken as reduction of expenditure under various minor and subheads of account - Exhibition under a separate subhead of appropriation Commencing from the Budget for 1948-49 - Orders issued.

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Finance Department

G.O.No.642

Dated 25-8-1947

O R D E R:

Recoveries towards expenditure initially borne by this Government but subsequently recovered from ~~other~~ Governments, departments, etc. either in whole or in part, are generally provided for under a separate subhead of appropriation under the minor head or subhead of account concerned subordinate to the appropriate major head of account as follows:-

11 b. Registration - District charges - A. Ordinary areas - 6. Charges recoverable from Governments, departments, etc., and

25 w.II. General administration - Deduct - Contributions recoverable from ~~other~~ Governments departments, etc.

Under certain heads however both the charges initially borne by the Government and the recoveries relating to them are provided for under the same subhead of appropriation as follows:-

57. Miscellaneous - C. Donations for charitable purposes - G. Orphanages for evacuee and other children, etc., and

63. Extraordinary charges - a. Charges in India - B. Small Savings Scheme.

In order to secure uniformity in accounting procedure, the Government direct, with the concurrence of the Accountant General, that in the cases coming under the latter category also recoveries be provided for under a separate subhead of appropriation "Charges recoverable from Governments departments, etc." to be opened under the relevant minor head or subhead of account. This revised procedure will take effect from the Budget estimates for 1948-49.

sd.
Secretary to Government,
25-8-47

To the Accountant General
To the Departments of the Secretary.
To the Heads of Departments (Provincial only)
To the Finance (Estimate) B.C. Section Finance (B.G)
To the Accounts Officer, Tungabhadra project Hospet Dam.
To the Personal Assistant to the Honourable Minister.
/True Copy/

JAIL DEPARTMENT.

From	To
L.Col.G.S.Gill, C.I.E., O.B.E.,	The Secretary to Government,
M.B., Ch.B.,	Home Department,
Inspector-General of Prisons,	Finance Department,
Madras.	Madras.

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No.110/A1/47

Dated 15th September 1947.

Sir,

Sub:- Accounts - Recoveries taken as reduction of expenditure under various minor and sub heads of Account - Exhibition under a separate sub head of appropriation commencing from the Budget for 1948-49 - Orders issued.

Ref:- Finance (Budget) G.O.No.642 Ms. dated 25-8-47

I request to be informed if the opening of a separate sub head of apporopriation "Charges recoverable from other Govern-ments, Departments, etc., "under the relevent minor head or sub head of account contemplated in the G.O., cited above in the Budget Estimate for 1948-49, is to be given effect to only when both the charges initially borne by the Government and subsequently recovered from other Government Departments etc., occur on the charges side or also applicable to receipts of the Budget Estimate.

sd.

Assistant Inspector General of Prisons.

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FINANCE (B.G.) DEPARTMENT

Memorandum No. 55516(B.G.)-1 dated 27-9-1947.

Sub:- Accounts - Recoveries taken as deduction from expenditure - Exhibition under a separate subhead of appropriation.

Ref:- From the I.G. of Prisons, letter No. 110/A.1/47 dated 15-9-1947.

The Inspector General of Prisons is informed-- that a separate subhead of appropriation "charges recoverable from Governments, Departments etc." should be opened only on the charges ^{side} ~~made~~ when the recoveries are taken as reduction ~~from~~ expenditure and not when they are treated as receipts and exhibited on the revenue side of the Budget.

sd.
Secretary to Government,
27-9-47.

General

To the Inspector ^{General} of Prisons.
Copy to the Home Department.

/True Copy/

GK.

R. Thiagarajan
2.2.54
Office Assistant,
MADRAS RECORD OFFICE.

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